

**REMARKS**

The amendment to claim 63 is supported by claim 69. Claim 71 has been cancelled, without prejudice to its further prosecution in a continuation or divisional application. Claim 72 has been amended to appropriately adjust its dependency and to make it consistent with amended claim 63. Claim 69 has been amended to make it consistent with amended claim 63. Claim 103 is supported by claims 63 and 67. No new matter has been added. Claims 63, 67-70, 72-84 and 92-103 are present and active in the application.

Applicants would like to thank the Examiner for indicating that claims 67-74, 76-83 and 92-102 are free of the prior art. Accordingly, applicants have incorporated language from claim 69 into claim 63 in order to obviate the rejection of claims 63, 75 and 84; the amendment tracks the indication of allowable subject matter as set forth in the Office Action of 30 August 2005, page 4 ("[t]he prior art does not disclose a method of forming particles comprising accelerating and vibrating a first stream to form particles; and contacting the first stream with a second stream"). Furthermore, claim 103 corresponds to claim 67 in independent form. The total number of claims has not increased, nor have any new limitation been presented. Entry of the amendment is respectfully requested.

The rejection of the claims has been obviated by appropriate amendment.

All of the grounds raised in the present Office Action for rejecting the application are believed to be overcome or rendered moot based on the remarks above. Thus, it is respectfully submitted that all of the presently presented claims are in form for allowance, and such action is requested. Should the Examiner feel a discussion would expedite the prosecution of this application, the Examiner is kindly invited to contact the undersigned at (312) 876-1400.

Respectfully submitted,

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